

Instructions for Form FTB 3522

Limited Liability Company Tax Voucher

General Information

A Purpose

Form FTB 3522 is used to pay the annual limited liability company (LLC) tax of \$800 for taxable year 1998. LLCs should use this form if they:

- Are doing business in California, or
- Have articles of organization accepted by the California Secretary of State (SOS), or
- Have a certificate of registration issued by the SOS.

B Who Must Pay the Annual LLC Tax?

Every LLC that is doing business in California or that has articles of organization accepted or a certificate of registration issued by the SOS is subject to the annual LLC tax of \$800. The tax must be paid for each taxable year until a certificate of cancellation of registration or of articles of organization is filed with the SOS.

C How to Complete the Form

Please complete all information requested on this form. To assure timely and proper application of the payment to your account, please remember to enter the file number assigned upon registration of the LLC with the SOS and the federal employer identification number (FEIN).

D Where to Mail the Annual LLC Tax and Voucher

Mail the annual LLC tax and voucher to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631

E When to Pay the Annual LLC Tax

The annual LLC tax is due and payable on or before the 15th day of the 4th month after the beginning of the LLC's taxable year. **Note:** The taxable year of an LLC that was not previously in existence begins when the LLC is organized, registered or begins doing business in California.

If the 15th day of the 4th month of an existing foreign LLC's taxable year has passed before the foreign LLC commences business in California or registers with the SOS, the LLC annual tax should be paid immediately after commencing business or registering with the SOS.

Example:

LLC1, newly-formed calendar year taxpayer, organizes as an LLC in Delaware on June 1, 1998. LLC1 registers with the SOS on August 12, 1998, and begins doing business in California on August 13, 1998. Because LLC1's initial tax year began on June 1, 1998, the annual LLC tax is due September 15, 1998 (the 15th day of the 4th month of the short period taxable year). LLC1's short period (6/1/1998-12/31/1998) tax return is due April 15, 1999, and its annual tax payment with form FTB 3522 is also due April 15, 1999.

F Penalties and Interest

If the LLC fails to pay its total tax by the 15th day of the 4th month after the beginning of the taxable year (fiscal year filers) or April 15, 1998 (calendar year filers), a late payment penalty plus interest will be added to the tax due. The penalty and interest will be computed from the due date of the tax payment to the date paid.

For information on the calculation of the penalty, see the instructions for Form 568, General Information H, Penalties and Interest.

G Late Payment of Prior Year Annual LLC Tax

If a prior year LLC tax of \$800 was not paid on or before the 15th day of the 4th month after the beginning of the taxable year, the tax should be remitted as soon as possible, using the appropriate year form FTB 3522, Limited Liability Company Tax Voucher. **Do not** use any other form for payment of the tax. This will assure proper application of the payment to the LLC account.

DETACH HERE

TAXABLE YEAR		Limited Liability Company		CALIFORNIA FORM	
1998		Tax Voucher		3522	
For calendar year 1998, or fiscal year beginning				M M D D 1 9 9 8 , and ending M M D D 1 9 Y Y .	
Limited Liability Company name				Federal employer identification number (FEIN)	
DBA/Attention				Secretary of State file number	
Delivery Address					
City, town or post office				State ZIP code	
Make your check or money order payable to "Franchise Tax Board." Write your FEIN and "Form FTB 3522 1998" on it. Mail this voucher and your check or money order to: FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0631				Due 15th day of 4th month of taxable year.	
For Privacy Act Notice, see form FTB 1131.				Amount of payment \$ 8 0 0 . 0 0	